

Corporation License Tax - Audit Appeals

FY 2013											
Number of Field Audits Assessed	Not Appealed	Number appealed to Division	Settled at Division Level	In progress at Division Level	Appealed to ODR	Settled at ODR	In Progress at ODR	Appealed to STAB	Settled Prior to Stab Hearing	TP did not appeal STAB decision	
12	6	6	3	3	0	0	0	0	0	0	0
Number of desk audit assessments		274									

FY 2012											
Number of Field Audits Assessed	Not Appealed	Number appealed to Division	Settled at Division Level	In progress at Division Level	Appealed to ODR	Settled at ODR	In Progress at ODR	Appealed to STAB	Settled Prior to Stab Hearing	TP did not appeal STAB decision	
20	12	8	7	1	0	0	0	0	0	0	0
Number of desk audit assessments		576									

FY 2011											
Number of Field Audits Assessed	Not Appealed	Number appealed to Division	Settled at Division Level	In progress at Division Level	Appealed to ODR	Settled at ODR	In Progress at ODR	Appealed to STAB	Settled Prior to Stab Hearing	TP did not appeal STAB decision	
17	8	9	7	0	2		1	1	1	0	0
Number of desk audit assessments		780									

FY 2010											
Number of Field Audits Assessed	Not Appealed	Number appealed to Division	Settled at Division Level	In progress at Division Level	Appealed to ODR	Settled at ODR	In Progress at ODR	Appealed to STAB	Settled Prior to Stab Hearing	TP did not appeal STAB decision	
22	8	14	12	1	1	0	0	1	0	1	1
Number of desk audit assessments		800									

FY 2009											
Number of Field Audits Assessed	Not Appealed	Number appealed to Division	Settled at Division Level	In progress at Division Level	Appealed to ODR	Settled at ODR	In Progress at ODR	Appealed to STAB	Settled Prior to Stab Hearing	TP did not appeal STAB decision	
11	5	6	4	0	2	2	0	0	0	0	0
Number of desk audit assessments		733									

Summary - Total for FY 2009 through FY 2013											
Number of Field Audits Assessed	Not Appealed	Number appealed to Division	Settled at Division Level	In progress at Division Level	Appealed to ODR	Settled at ODR	In Progress at ODR	Appealed to STAB	Settled Prior to Stab Hearing	TP did not appeal STAB decision	
82	39	43	33	5	5	2	1	2	1	1	1
Number of Desk Audit Assessments		3,163									

Of the desk audits approximately 10 to 15 are appealed per month. Taxpayers agree to paying the tax and interest but are requesting a waiver of the late pay penalty. This is an automatic waiver and the appeal is over once the late pay penalty is waived.

An additional 10 additional appeals per month relating to the desk audit assessments and refund reductions that are either number adjustments or ones that we issue division final determination letters on. The majority of these taxpayers do not appeal to ODR - and just pay the ar

A small number of desk audit assessments that were appealed to ODR. Many of these we settle at the O and ODR has issued a decision in favor of the Division in these cases.

REVENUE & TRANSPORTATION
December 4-5, 2013
December 4, 2013 Exhibit 6